

OCCUPATIONAL LICENSE TAX

Alphabetic List of Businesses

LOUISIANA MUNICIPAL ASSOCIATION

This list includes most of the businesses specifically mentioned in the occupational license tax law, L.R.S. 47:341-363, as well as some of the more common businesses. However, it is not all-inclusive. Many businesses not listed here are still taxable under the occupational license tax law.

Business Classifications Table No./Basis of Tax

Abstractors	1 Gross Sales
Abstract and title company	1 Gross Sales
Accountant	0.1% of Gross
Advertising agency	1 Gross Sales
Air hockey table	Flat Fee-\$20
Air transportation	1 Gross Sales
Aircraft dealer-wholesale	2 Gross Sales
Alcohol distiller	4 Gross Commissions
Ambulance service	1 Gross Sales
Amusement device, mechanical	Flat Fee-\$50/\$20
Amusement hall	1 Gross Sales
Amusement park	1 Gross Sales
Answering service	1 Gross Sales
Antique show	Flat Fee-\$250
Appraiser	1 Gross Sales
Archery range	1 Gross Sales
Architect	0.1% of Gross
Arena	1 Gross Sales
Armored car service	1 Gross Sales
Arts and crafts fair	Flat Fee-\$250
Attorney-at-law	0.1% of Gross
Auction barn	1 Gross Sales
Auctioneer	4 Gross Commissions
Auto auction	1 Gross Sales
Auto for hire	1 Gross Sales
Auto title service	1 Gross Sales
Bacteriologist	0.1% of Gross
Bail bondsmen	1 Gross Sales
Barbershop	1 Gross Sales
Barge carrier-freight	1 Gross Sales
Barge carrier-passengers	1 Gross Sales
Baseball park	1 Gross Sales
Baseball, professional	Flat Fee-\$1,000
Bath house	1 Gross Sales
Beauty salon	1 Gross Sales
Bed & breakfast	Flat Fee-\$2/rm+retail
Billiard table	Flat Fee-\$20
Billing agency	1 Gross Sales
Boarding house	Flat Fee-\$2/rm+retail
Boat carrier-freight	1 Gross Sales
Boat carrier-passengers	1 Gross Sales
Boat dealer	1 Gross Sales

Business Classifications Table No./Basis of Tax

Boat landing	1 Gross Sales
Boat launching	1 Gross Sales
Boat marina	1 Gross Sales
Boats-retail	1 Gross Sales
Body piercing	1 Gross Sales
Bonding company	1 Gross Sales
Bondsman	1 Gross Sales
Bowling alley	1 Gross Sales
Bowling games, mechanical	Flat Fee-\$20
Building material dealer-retail	2 Gross Sales
Building material dealer-wholesale	2 Gross Sales
Bus line	1 Gross Sales
Business school	1 Gross Sales
Cable television business	1 Gross Sales
Campground	1 Gross Sales
Car wash	1 Gross Sales
Carnival	Flat Fee-\$250
Carpet cleaning business	1 Gross Sales
Catering service	1 Gross Sales
Cellular telephone	5 Gross Receipts
Cemetary	1 Gross Sales
Chemical engineer	0.1% of Gross
Chemist	0.1% of Gross
Child care service	1 Gross Sales
Chiroprapist	0.1% of Gross
Cigarette vending machines	1 Gross Sales
Circus	Flat Fee-\$250
Civil engineer	0.1% of Gross
Cleaning service	1 Gross Sales
Clothing store	1 Gross Sales
Coffee house	1 Gross Sales
Coin operated laundry	1 Gross Sales
Coin-operated amusement device	Flat Fee-\$50/\$20
Cold storage plant	1 Gross Sales
Collection agency	1 Gross Sales
Common carrier	1 Gross Sales
Computer sales/service	1 Gross Sales
Concert	Flat Fee-\$250
Concession	1 Gross Sales
Contractor	2 Gross Sales
Copy service	1 Gross Sales
Cotton compress business	4 Gross Commissions

**Business Classifications
No./Basis of Tax**

Table No./Basis of Tax

Cotton factor business	4 Gross Commissions
Cotton future brokerage	4 Gross Commissions
Counseling service	0.1% of Gross
Crating service	1 Gross Sales
Credit bureau	1 Gross Sales
Custodial service	1 Gross Sales
Dance hall	1 Gross Sales
Day care center	1 Gross Sales
Decorator	1 Gross Sales
Deep sea salvage	1 Gross Sales
Delivery service	1 Gross Sales
Dentist	0.1% of Gross
Detective agency	1 Gross Sales
Dispatcher	1 Gross Sales
Doctor	0.1% of Gross
Dog grooming	1 Gross Sales
Dog kennel	1 Gross Sales
Dog training	1 Gross Sales
Drag strip	1 Gross Sales
Drilling service	2 Gross Sales
Driving school	1 Gross Sales
Drug store	See RS 47:359 K
Dry cleaner	1 Gross Sales
Dyeing	1 Gross Sales
Eating establishment	1 Gross Sales
Electric utility	5 Gross Receipts
Electrical engineer	0.1% of Gross
Electroplating service	1 Gross Sales
Elevator repair business	1 Gross Sales
Elevator service business	1 Gross Sales
Employment agency	1 Gross Sales
Engineer	0.1% of Gross
Engraver	1 Gross Sales
Escort service	1 Gross Sales
Exhibition show	1 Gross Sales
Ferry boat	1 Gross Sales
Film developing	1 Gross Sales
Finance company	3 Gross Loans
Firing range	1 Gross Sales
Flea market participant	1 Gross Sales
Foosball table	Flat Fee-\$20
Football, professional	Flat Fee-\$1,000
Fortune teller	1 Gross Sales
Freezer locker	1 Gross Sales
Freight transportation	1 Gross Sales
Funeral director	1 Gross Sales
Garage	1 Gross Sales
Garbage collection	1 Gross Sale
Gardening service	1 Gross Sales

Business Classifications

Table

Golf course	1 Gross Sales
Golf practice range	1 Gross Sales
Grain commission house	4 Gross Commissions
Grain elevator	2 Gross Sales
Grip test machine	Flat Fee-\$20
Grocery store	1 Gross Sales
Gun show	Flat Fee-\$250
Hawker	Flat Fee-\$200
Health club	1 Gross Sales
Heavy equipment dealer	2 Gross Sales
Home health service	1 Gross Sales
Hospital (for profit)	1 Gross Sales
Hotel	Flat Fee-\$2/rm+retail
House moving	2 Gross Sales
Insurance adjuster	1 Gross Sales
Itinerant vendor	Flat Fee-\$200
Itinerant vendor-seafood/produce	Flat Fee-\$100
Janitorial service	1 Gross Sales
Jeweler	1 Gross Sales
Jewelry store	1 Gross Sales
Juke box	Flat Fee-\$20
Junkyard	1 Gross Sales
Kiddie rides	Flat Fee-\$20
Laboratory	1 Gross Sales
Landscaping service	1 Gross Sales
Laundromat	1 Gross Sales
Laundry	1 Gross Sales
Lawn service	1 Gross Sales
Leasing immovable property	2 Gross Sales
Leasing movable property	1 Gross Sales
Limousine service	1 Gross Sales
Lithographer	0.1% of Gross
Livestock auction house	4 Gross Commissions
Livestock auctions	4 Gross Commissions
Lumber broker	4 Gross Commissions
Maid service	1 Gross Sales
Mailing room	1 Gross Sales
Mailing/packaging business	1 Gross Sales
Management training school	1 Gross Sales
Manufacturer's agent	4 Gross Commissions
Massage service	1 Gross Sales
Mechanical engineer	0.1% of Gross
Medical transportation service	1 Gross Sales
Merchandise broker	4 Gross Commissions
Merry go round	Flat Fee-\$20
Messenger service	1 Gross Sales
Miniature golf link	1 Gross Sales
Mobile home dealer- retail	1 Gross Sale
Mobile home dealer- wholesale	1 Gross Sales

**Business Classifications
No./Basis of Tax**

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Mobile home park	1 Gross Sales
Mobile home rental	1 Gross Sales
Mobile home repairs	1 Gross Sales
Mobile phone	5 Gross Receipts
Modeling agency	1 Gross Sales
Monogramming	1 Gross Sales
Mortgage broker	4 Gross Commissions
Mortgage company	3 Gross Loans
Motel	Flat Fee-\$2/rm+retail
Motor freight line	1 Gross Sales
Motor vehicle carrier-freight	1 Gross Sales
Motor vehicle carrier-passengers	1 Gross Sales
Motor vehicle dealer	1 Gross Sales
Motor vehicle dealer-wholesale	2 Gross Sales
Motor vehicle rentals	1 Gross Sales
Motor vehicle repainting shop	1 Gross Sales
Motor vehicle repair shop	1 Gross Sales
Motor vehicle storage business	1 Gross Sales
Movie theatre	1 Gross Sales
Moving business	1 Gross Sales
Music school	1 Gross Sales
Natural gas utility	5 Gross Receipts
Newspaper clipping service	1 Gross Sales
Nurse's registry	1 Gross Sales
Nursing home	Flat Fee-\$2/rm+ 1/3 retail
Oculist	0.1% of Gross
Oil and gas lease broker	4 Gross Commissions
Oil well service	2 Gross Sales
Operation of office building	1 Gross Sales
Operator of coin vending machine	1 Gross Sales
Osteopath	0.1% of Gross
Packing house for meat or fish	1 Gross Sales
Packing service	1 Gross Sales
Palm reading, psychic, etc.	1 Gross Sales
Parking lot	1 Gross Sales
Pawnbroker	1 Gross Sales (\$300)
Peddler	Flat Fee-\$200
Peddler-produce	Flat Fee-\$100
Peddler-seafood	Flat Fee-\$100
Photo lab	1 Gross Sales
Photographer	1 Gross Sales
Physician	0.1% of Gross
Pinball machine	Flat Fee-\$50
Pool table	Flat Fee-\$20
Postal service, private	1 Gross Sales
Printer	0.1% of Gross
Private investigator	1 Gross Sales
Produce broker	4 Gross Commissions

Business Classifications

Table

Professional school	1 Gross Sales
Professional sports	Flat Fee-\$1,000
Pulse rate monitor	Flat Fee-\$20
Race track	1 Gross Sales
Railroad carrier-freight	1 Gross Sales
Railroad carrier-passengers	1 Gross Sales
Real estate broker	4 Gross Commissions
Recreational beach	1 Gross Sales
Recreational club	1 Gross Sales
Reducing salon	1 Gross Sales
Refrigerated locker	1 Gross Sales
Rental management-commission	4 Gross Commissions
Renting immovable property	2 Gross Sales
Renting movable property	1 Gross Sales
Renting movable property-wholesale	2 Gross Sales
Repair business	1 Gross Sales
Repairs	1 Gross Sales
Restaurant	1 Gross Sales
Retail dealer	1 Gross Sales
Retail sales to farmers	2 Gross Sales
Retail sales to institutions	2 Gross Sales
Riding academy	1 Gross Sales
Rooming house	Flat Fee-\$2/rm+retail
Salvage yard	1 Gross Sales
School, private	1 Gross Sales
Security business	1 Gross Sales
Self defense training	1 Gross Sales
Service business	1 Gross Sales
Shipbuilder	2 Gross Sales
Shoe shine parlor/stand	1 Gross Sales
Sightseeing tours	1 Gross Sales
Sign painting	1 Gross Sales
Sitter service	1 Gross Sales
Skating rink	1 Gross Sales
Slaughterhouse-commission basis	4 Gross Commissions
Special event	Flat Fee-\$250
Sports, professional	Flat Fee-\$1,000
Stable	1 Gross Sales
Steam cleaning business	1 Gross Sales
Steam pressing business	1 Gross Sales
Steamboat/steamship agency	4 Gross Commissions
Stock or bond brokerage	4 Gross Commissions
Storage business	1 Gross Sales
Storage room or landing	1 Gross Sales
Sugar broker	4 Gross Commissions
Sugar factor	4 Gross Commissions
Surety company	1 Gross Sales
Swim club	1 Gross Sales

Business Classifications
No./Basis of Tax

Table No./Basis of Tax

Swimming pool service	1 Gross Sales
Tattooing	1 Gross Sales
Taxicab service	1 Gross Sales
Taxidermist	1 Gross Sales
Telegraph	5 Gross Receipts
Telephone business	5 Gross Receipts
Television, coin-operated	Flat Fee-\$20
Theatre	1 Gross Sales
Tourist camp	1 Gross Sales
Tow truck service	1 Gross Sales
Towboat business	1 Gross Sales
Trailer park	1 Gross Sales
Transportation business	1 Gross Sales
Travel agency	1 Gross Sales
Traveling show	Flat Fee-\$250
Tree service	1 Gross Sales
Truck escort service	1 Gross Sales
Truck wash	1 Gross Sales

Business Classifications

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Trucking business	1 Gross Sales
Tugboat business	1 Gross Sales
Undertaker	1 Gross Sales
Utility company	5 Gross Receipts
Vehicle escort service	1 Gross Sales
Vending machine operator	1 Gross Sales
Veternarian	0.1% of Gross
Video game	Flat Fee-\$50
Warehouse	1 Gross Sales
Washateria	1 Gross Sales
Watchman agency	1 Gross Sales
Waterworks	5 Gross Receipts
Weight loss business	1 Gross Sales
Wholesale dealer in merchandise	2 Gross Sales
Wholesale dealer in services	2 Gross Sales
Wrecker service	1 Gross Sales
Wrecking yard	1 Gross Sales
Wrestling arena	1 Gross Sales

Special Provisions, Caps or Deductions

Business/Citation

Boat Dealers (deduction-cap)/47:361(D)
 Commercial Fishermen (no additional permits)/40:940.52
 Contractors (cap and special provision)/47:362(A)
 Hotels/Motels (license per room)/47:359(I)
 Hotels/Motels (more than 1 license/location)/47:346
 Lessors (special provision)/47:362(C)
 Motor Vehicle Dealers (deduction-cap)/47:361(D)
 Nursing Homes (deduction)/47:359(I)
 Pawnbrokers (\$300 minimum)/47:354(D)
 Railroads (special provision)/47:362(D)
 Real Estate Broker (cap)/47:342(7)
 Retail Building Materials Dealers (cap)/47:355(B)
 Service Stations (excise tax deduction)/47:361(A)
 Small Businesses (under \$2,500)/47:354(C) & 355(B)
 Stocks & Bonds, Interstate (deduction)/47:361(C)
 Undertakers (deduction-outside payments)/47:361(B)
 Vending/Weighing Machines (one license)/47:346

Exempted Businesses

Business/Citation

Agricultural or Horticultural Pursuits/47:360(E)
 Alcoholic Beverage Dealers, Wholesale/47:360(D)
 Banks/47:360(E)
 Blind Persons/47:360(A)
 Broadcasters, Radio & TV/47:360(E)
 Direct Sellers as Peddlers/47:359(C)(2)
 Farmers Cooperatives/47:360(E), and Title 3
 Farmers and their employees/3:493
 Insurance Companies/47:362(E)
 La. Artists & Craftsmen (non-profit shows)/47:360(B)
 Manufacturers Agents/47:359(C)(2)
 Manufacturers/47:360(F)
 Ministers/47:360(E)
 Newspapers/47:360(E)
 Nonprofit Organizations/47:360(C)
 Other Exempted Businesses/47:360
 Sawmills/47:360(E)

For assistance with your Occupational License Tax questions, contact your local tax administrator.